

CERTIFICATE

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

Lerado Cemetery District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

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Fund	K.S.A.				
General	24-1209	6	18,900	11,669	2,212
Totals		XXXXXXXXXXXX	18,900	11,669	
Budget Summary		7	Vote publication required?	Yes /	
Neighborhood Revitalization Rebate		8			

5,274,548 2,212

Assisted by:
Swindoll, Janzen, Hawk & Loyd, LLC

Address:
PO Box 2889
Hutchinson, KS 67504

Email:
admin@sjhl.com

Final Assessed Valuation:	County Clerk's Use Only
Reno County	3,320,108
Kingman County	1,954,440
0	
0	
0	
Total Assessed Valuation	0
	November 1, 2014 Valuation

Alan B Cole
Marsha McHenry
Zella Jacobs

Attest: 8-28, 2014

Donna Patton
County Clerk

Governing Body

FILED

AUG 28 2014

Donna Patton
COUNTY CLERK

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 6,004 ✓
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 6,004 ✓

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:	+ 105,376	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ 237,439	
5b. Personal property 2013	- 247,237	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2014:	0	
7. Total valuation adjustment (sum of 4, 5c, 6)	105,376	
8. Total estimated valuation July, 1, 2014	5,274,544	
9. Total valuation less valuation adjustment (8 minus 7)	5,169,168	
10. Factor for increase (7 divided by 9)	0.02039	
11. Amount of increase (10 times 3)	+ \$ 122	
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 6,126	
13. Debt service levy in this 2015 budget	0	
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	6,126	
15. Consumer Price Index for all urban consumers for calendar year 2013	1.50%	
16. Consumer Price Index adjustment (3 times 15)	\$ 90	
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 6,216	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17
you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and
attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES

2014 Budgeted Funds	Tax Levy Amount in 2013 Budget	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	6,004	231	3	0
Debt Service	0	0	0	0
	0	0	0	0
	0	0	0	0
Total	6,004	231	3	0

County Treas MVT Estimate 231

County Treas RVT Estimate 3

County Treas 16/20 M Vehicle Tax Estimate 0

MVT Factor 0.03847

RVT Factor 0.00050

16/20M Factor 0.00000

Lerado Cemetery District
Reno County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fu

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2014	Payments Due 2014	Payments Due 2015
Total					0	0	0

*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	17,138	11,778	7,282
Receipts:			
Ad Valorem Tax	3,586	6,004	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	31		
Motor Vehicle Tax	252		231
Recreational Vehicle Tax	4		3
16/20M Vehicle Tax	17		0
LAVTR			0
Donations	90		
Lot Sales	100		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	10		
Miscellaneous	79		
Does misc. exceed 10% of Total Receipts			
Total Receipts	4,169	6,004	234
Resources Available:	21,307	17,782	7,516
Expenditures:			
Operations	1,102	1,500	1,500
Mowing & Maintenance	5,180	5,500	5,500
Administrative and General	1,189	1,200	1,200
Improvements	1,558	1,800	1,800
Administrative Per Diem	500	500	500
Reserve for Perpetual Care			8,292
Neighborhood Revitalization Rebate			108
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	9,529	10,500	18,900
Unencumbered Cash Balance Dec 31	11,778	7,282	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	19,902	19,875	18,900
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			18,900
Tax Required			11,384
Delinquent Comp Rate: 2.5%			285
Amount of 2014 Ad Valorem Tax			11,669

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2015

The governing body of
Lerado Cemetery District
Reno County

will meet on August 25, 2014 at 8:00 PM at the Lerado Township Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at the Lerado Township Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	9,529	1.222	10,500	1.212	18,900	11,669	2.212
Totals	9,529	1.222	10,500	1.212	18,900	11,669	2.212
Less: Transfers	0		0		0		
Net Expenditures	9,529		10,500		18,900		
Total Tax Levied	5,493		6,004		xxxxxxxxxxxxxx		
Assessed Valuation:	4,526,535		4,952,286		5,274,544		

Outstanding Indebtedness,

Jan 1,	2013	2014	2015
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Zella Jacobs
Treasurer

Lerado Cemetery District

2015 Neighborhood Revitalization Rebate

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General	11,669	2.212	108
TOTAL	11,669	2.212	108

2014 July 1 Valuation: 5,274,544

Valuation Factor: 5,274.544

Neighborhood Revitalization Subj to Rebate: 48,935

Neighborhood Revitalization factor: 48.935

**This information comes from the 2015 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Vote - Lerado Cemetery District

In adopting the 2015 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2014 budget, adjusted by the 2013 CPI for all urban consumers. All members voted in favor of the budget and no members voted against the budget.